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FINANCING OF THE UNITED NATIONS PEACE-KEEPING FORCES IN THE MIDDLE EAST

United Nations Disengagement Observer Force

Report of the Secretary-General

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I. INTRODUCTION

1. At its forty-fifth session, the General Assembly adopted resolution 45/243 of 21 December 1990 on the financing of the United Nations Disengagement Observer Force (UNDOF) for the period from 1 December 1990 to 30 November 1991. At that time the mandate of UNDOF had been renewed by the Security Council until 31 May 1991 (Security Council resolution 679 (1990) of 30 November 1990).

2. By paragraphs 2 to 6 of resolution 45/243, the General Assembly appropriated the amount of $20,679,000 gross ($20,199,000 net) for UNDOF for the period from 1 December 1990 to 31 May 1991 and decided that there should be set off against the apportionment among Member States an amount of $887,000 gross ($765,000 net) from unencumbered balances. By paragraph 8 of the same resolution, the Assembly authorized the Secretary-General to enter into commitments for UNDOF at a rate not to exceed $3,446,500 gross ($3,366,500 net) per month for the period from 1 June to 30 November 1991, should the Security Council decide to continue UNDOF beyond 31 May 1991, and to apportion that amount among Member States in accordance with the scheme set out in paragraph 3 of resolution 45/243.

3. By resolution 695 (1991) of 30 May 1991, the Security Council renewed the mandate of UNDOF for a period of six months, until 30 November 1991. By resolution 722 (1991) of 29 November 1991, the Security Council further renewed the mandate of UNDOF for another period of six months until 31 May 1992.

II. STATUS OF ASSESSED CONTRIBUTIONS

4. As at 30 November 1991, assessments totalling $956.8 million had been apportioned among Member States in respect of UNDOF and the United Nations Emergency Force (UNEF) for the period from inception to 30 November 1991. Contributions received for the same period amounted to $901.8 million. The outstanding balance of $55 million includes an amount of $36 million transferred to a special account in accordance with General Assembly resolution 36/116 A of 10 December 1981, leaving an amount due of $19 million, as indicated in the status of contributions as at 30 November 1991. The table below gives the status of contributions for UNDOF for the periods from its inception to 30 November 1991.

Status of contributions as at 30 November 1991

(Millions of United States dollars)

	UNDOF and UNEF 1974-1980 a/	UNDOF 25 October 1979 to 30 November 1991	Total
Amounts appropriated	554.2	398.2	952.4
Additional commitment authority	-	20.7	20.7
Less: Applied credits	(8.7)	(7.6)	(16.3)
Amounts apportioned	545.5	411.3	956.8
Payments received	(508.0)	(393.8)	(901.8)
Balance due	37.5	17.5	55.0

a/ UNEF from inception to liquidation in 1980, UNDOF from inception to 24 October 1979.

III. VOLUNTARY CONTRIBUTIONS

5. The General Assembly, in paragraph 12, of resolution 45/243, invited voluntary contributions to UNDOF both in cash and in the form of services and supplies acceptable to the Secretary-General. No voluntary contributions have been received for the period under review. The Government of Switzerland has, however, continued to make available to UNDOF air ambulance service for the repatriation of those wounded or taken ill in the performance of their duties, as and when required. This service was not utilized by UNDOF during the review period ending 31 October 1991.

IV. PERFORMANCE REPORT FOR THE PERIOD FROM 1 DECEMBER 1990 TO 30 NOVEMBER 1991

6. Annex I sets out by budget-line item the apportionment provided in respect of UNDOF for the period from 1 December 1990 to 30 November 1991, as well as the actual expenditures and obligations incurred for that period. Supplementary information providing detailed descriptions under each line item is provided in annex II.

V. COST ESTIMATE FOR THE PERIOD FROM 1 DECEMBER 1991 TO 30 NOVEMBER 1992

7. By resolution 722 (1991) of 29 November 1991, the Security Council renewed the mandate of UNDOF for a period of six months until 31 May 1992. The Secretary-General estimates the costs of UNDOF to be $3,564,000 gross ($3,472,500 net) per month from 1 December 1991 onwards. Appropriation and/or authorization to enter into commitments and apportionment for UNDOF is, therefore, required for the period beginning 1 December 1991. Accordingly, the Secretary-General requests that the General Assembly, at the present session, make appropriate provision for UNDOF expenses for the period from 1 December 1991 to 30 November 1992.

8. A summary of the cost estimate for UNDOF for the period from 1 December 1991 to 30 November 1992 is presented in annex III and supplementary information thereon is provided in annex IV.

VI. STATUS OF REIMBURSEMENT TO TROOP-CONTRIBUTING STATES

9. Troops are currently being provided to UNDOF by the Governments of Austria, Canada, Finland and Poland. Full reimbursement in accordance with the standard rates of reimbursement have been made on a current basis to those Governments.

VII. OBSERVATIONS

10. The interim financial statement of 30 June 1991 for UNEF/UNDOF covering the 12-month period from 1 December 1989 to 30 November 1990 indicates that the account shows a "surplus" balance of $6,790,883, representing excess of income over expenditure due to interest ($2,818,274), gain on exchange ($1,009,941) and other miscellaneous credits accrued to this account, including savings from liquidation of obligations for prior periods ($2,962,668). The word "income" in the preceding sentence includes assessed contributions, irrespective of collectibility.

11. In his report to the current session of the General Assembly on the financial situation of the United Nations (A/46/600/Add.1), the Secretary-General has put forward recommendations intended to address the financial problems facing the organization. Among the proposed recommendations is the suspension of the provisions of financial regulations 4.3, 4.4, 5.2 (b) and 5.2 (d) in respect of surplus balances. In light of the unpaid assessments as indicated in paragraph 4 above and in accordance with past practice, the Secretary-General recommends, therefore, that the surplus of $6,790,883, which otherwise would have to be surrendered as credits to Member States, be entered into the suspense account established pursuant to General Assembly resolution 33/13 E.

12. It is recalled that in its report on the financing of UNDOF (A/45/832), the Advisory Committee on Administrative and Budgetary Questions recommended that the Secretary-General pursue his negotiations with the host countries concerned to obtain more preferential conditions for the construction and rental of premises and accommodation, as well as a more favourable exchange rate in respect of all the requirements of UNDOF.

13. With respect to UNDOF accommodation facilities, as indicated last year, the Organization continues to explore the feasibility of relocating by acquiring a United Nations-owned headquarters complex for UNDOF in Damascus. No suitable locations have been identified for the possible construction of new headquarters premises. Moreover, preliminary studies indicate that the cost estimates for the construction of such new premises would be quite high.

14. On the question of securing a more favourable currency exchange rate in respect of all the requirements of UNDOF, it may be noted that a more favourable preferential exchange rate was introduced by the Syrian authorities in September 1991. With the introduction of this rate, it is expected that there will be an increase in reported income due to a larger gain on currency exchange.

VIII. ACTION TO BE TAKEN BY THE GENERAL ASSEMBLY AT ITS FORTY-SIXTH SESSION

15. The actions that would appear to be required in connection with the past and future financing of UNDOF are as follows:

(a) The appropriation of the amount of $20,679,000 gross ($20,199,000 net) authorized and apportioned in paragraph 8 of General Assembly resolution 45/243 for the period from 1 June to 30 November 1991;

(b) An appropriation of an amount of $21,384,000 gross ($20,835,000 net) and the apportionment thereof for the period from 1 December 1991 to 31 May 1992;

(c) With regard to the period after 31 May 1992, commitment authorization, as appropriate, for the maintenance of the Force and for the apportionment of such amounts, should the Security Council decide to renew the mandate of UNDOF beyond that date;

(d) A decision as regards the surplus balance of $6,790,883 indicated in paragraph 10 above. In this regard, it is recommended that the provisions of financial regulations 4.3, 4.4, 5.2 (b) and 5.2 (d) be suspended and that this amount be transferred to the suspense account established pursuant to General Assembly resolution 33/13 E, until a further decision on the disposition of the surplus balances is taken by the General Assembly.

ANNEX I

United Nations Disengagement Observer Force

Performance report for the period from 1 December 1990 to 30 November 1991

Summary statement

(in thousands of United States dollars rounded)

		Apportionment	Disbursements and unliquidated obligations	Savings (overruns)
1.	Military personnel costs			
(a)	Daily allowance for incidental personal expenses	623	608	15
(b)	Standard troop costs reimbursement	15 842	16 004	(162)
(c)	Usage factor for personal clothing	1 121	1 113	8
(d)	Travel and subsistence allowance	50	41	9
(e)	Rotation	1 425	1 422	3
	Total 1	19 061	19 188	(127)
2.	Death and disability awards	400	400	-
3.	Rations	2 400	2 620	(220)
4.	Welfare	240	240	-
5.	Reimbursement for contingent-owned equipment	700	700	-
6.	Civilian staff costs			
(a)	International staff salaries	2 348	2 676	(328)
(b)	Locally recruited staff salaries	1 864	1 711	153
(c)	Common staff costs	2 396	2 016	380
(d)	Official travel	30	36	(6)
	Total 6	6 638	6 439	199

		Apportionment	Disbursements and unliquidated obligations	Savings (overruns)
7.	Premises/accommodation			
(a)	Acquisition, construction and renovation	90	90	-
(b)	Rental and maintenance	1 865	1 958	(93)
(c)	Utilities	340	424	(84)
	Total 7	2 295	2 472	(177)
8.	Transport operations			
(a)	Purchase of vehicles	1 180	1 161	19
(b)	Vehicle spare parts	1 400	1 340	60
(c)	Petrol, oil and lubricants	2 180	1 468	712
(d)	Vehicle workshop equipment and commercial repairs	135	200	(65)
(e)	Vehicle insurance	140	161	(21)
	Total 8	5 035	4 330	705
9.	Communications			
(a)	Communications equipment and spares	610	847	(237)
(b)	Generators and spares	125	131	(6)
(c)	Maintenance and workshop equipment	29	15	14
(d)	Telephone, telex, facsimile, postage and box rentals	25	25	-
	Total 9	789	1 018	(229)
10.	Other equipment			
(a)	Office furniture and equipment	65	165	(100)
(b)	Other equipment	369	387	(18)
(c)	Spare parts and maintenance for other equipment	300	252	48
	Total 10	734	804	(70)

		Apportionment	Disbursements and unliquidated obligations	Savings (overruns)
11.	Supplies and services			
(a)	External audit	16	16	-
(b)	Field defence stores	25	2	23
(c)	Contractual services	200	180	20
(d)	Medical services and examinations	110	110	-
(e)	Miscellaneous supplies and services	42	28	14
(f)	Medical and dental supplies .	150	219	(69)
(g)	Stationery and office supplies	120	119	1
(h)	Uniform, clothing and accoutrement	120	150	(30)
(i)	Quartermaster and general stores	371	476	(105)
(j)	Sanitation and cleaning material	85	71	14
	Total 11	1 239	1 371	(132)
12.	Freight and cartage	180	129	51
13.	Support account for peace-keeping operations	564	564	-
14.	Integrated Management Information System	137	137	-
15.	Staff assessment	946	946	-
	Total, lines 1-15	41 358	41 358	-
16.	Income from staff assessment	(946)	(946)	-
17.	Other income	(14)	(14)	-
	Net total	40 398	40 398	-

ANNEX II

United Nations Disengagement Observer Force

Supplementary information on the performance report for the period from 1 December 1990 to 30 November 1991

1. Military personnel costs ..... ($127 000)

Over-expenditure under this heading due to higher than originally estimated requirements for standard troop costs reimbursement ($162,000) was partially offset by savings under daily allowance for incidental personal expenses ($15,000), usage factor for personal clothing ($8,000), travel costs ($9,000) and rotation of contingents ($3,000). The increase in the standard troop costs reimbursement resulted from the revised rates of reimbursement to the troop-contributing Governments that went into effect on 1 July 1991.

2. Death and disability awards ..... -

The amount apportioned has been obligated against possible claims for death, disability or injury.

3. Rations ..... ($220 000)

The over-expenditure under this heading was due to general price increases in the overall costs of rations.

4. Welfare ..... -

No change in the requirements is anticipated under this heading.

5. Reimbursement for contingent-owned equipment ..... -

This amount has been obligated for reimbursement of contingent-owned equipment.

6. Civilian staff costs $199 000

Estimated savings under this heading were due primarily to lower than anticipated increase in local staff salaries ($153,000) and common staff costs ($380,000). These savings were partially offset by an over-expenditure under official travel ($6,000) and international staff salaries ($328,000) attributable primarily to an increase in post adjustment.

7. Premises/accommodation ..... ($177 000)

Over-expenditure under this heading was due to rate increases for utilities ($84,000) and higher than originally estimated increases in rental and the cost of building materials and related services ($93,000).

8. Transport operations $705 000

Savings under this heading due to a reduction in the originally estimated expenditure for petrol, oil and lubricants owing to a lower than estimated increase in the rates, as well as the changeover of the majority of vehicles from gasoline to diesel-based operation, the latter being less expensive ($712,000), purchase of vehicles ($19,000) and vehicle spare parts ($60,000), were partially offset by an over-expenditure under vehicle workshop equipment and commercial repairs in light of the need for servicing of new types of vehicles being introduced ($65,000) and vehicle insurance ($21,000).

9. Communications ..... ($229 000)

Over-expenditure under this heading due to an increase in the cost of communications equipment and spares resulting from changed operational requirements ($237,000) and generators and spares ($6,000) was partially offset by savings under maintenance and workshop equipment ($14,000).

10. Other equipment ..... ($70 000)

Over-expenditure under this heading was primarily due to an increase in the cost of office furniture and equipment brought about by an enhancement in the area of electronic data-processing capabilities of the Force ($100,000) and under other miscellaneous equipment, such as observation equipment and medical and dental equipment ($18,000). The over-expenditure was partially offset by savings under spare parts and maintenance of other equipment ($48,000).

11. Supplies and services ..... ($132 000)

Over-expenditure under this heading due to an increase in the cost of medical and dental supplies ($69,000), quartermaster and general stores ($105,000) on account of rate increases as well as increased consumption, uniform, clothing and accoutrement ($30,000) was partially offset by savings under several other items under this category, such as field defence stores, contractual services, etc. ($72,000).

12. Freight and cartage $51 000

The savings under this heading resulted primarily from the allocation of the cost of shipping directly to the relevant budget line items.

13. Support account for peace-keeping operations ..... -

The amount authorized has been transferred to the support account for peace-keeping operations.

14. Integrated Management Information System ..... -

The amount authorized for IMIS has been fully utilized.

15. Staff assessment ..... -

No change is anticipated under this heading.

16. Income from staff assessment ..... -

This is derived from item 15 above.

17. Other income ..... -

There was no change under this heading.

ANNEX III

United Nations Disengagement Observer Force

Expenditure and revised apportionment for periods from 1 December 1989 to 30 November 1991 and cost estimate for the period from 1 December 1991 to 30 November 1992

Summary statement

(in thousands of United States dollars rounded)

		1989/1990 expenditure	1990/1991 revised apportionment	1991/1992 cost estimate
1.	Military personnel costs			
(a)	Daily allowance for incidental personal expenses	606	608	625
(b)	Standard troop costs reimbursement	15 739	16 004	16 475
(c)	Usage factor for personal clothing	1 113	1 113	1 121
(d)	Travel and subsistence allowance	28	41	45
(e)	Rotation	1 304	1 422	1 430
2.	Death and disability awards	400	400	400
3.	Rations	2 206	2 620	2 760
4.	Welfare	216	240	240
5.	Reimbursement for contingent-owned equipment	716	700	695
6.	Civilian staff costs			
(a)	International staff salaries	1 729	2 676	2 701
(b)	Locally recruited staff salaries	1 480	1 711	1 947
(c)	Common staff costs	2 768	2 016	2 147
(d)	Official travel	41	36	35
7.	Premises/accommodation			
(a)	Acquisition, construction and renovation	593	90	110
(b)	Rental and maintenance	1 656	1 958	2 150
(c)	Utilities	259	424	450

/...

		1989/1990 expenditure	1990/1991 revised apportionment	1991/1992 cost estimate
8.	Transport operations			
(a)	Purchase of vehicles	1 330	1 161	1 062
(b)	Vehicle spare parts	1 253	1 340	1 400
(c)	Petrol, oil and lubricants	1 789	1 468	1 600
(d)	Vehicle workshop equipment and commercial repairs	106	200	145
(e)	Vehicle insurance	124	161	170
9.	Communications			
(a)	Communications equipment and spares	601	847	725
(b)	Generators and spares	6	131	135
(c)	Maintenance and workshop equipment	38	15	40
(d)	Telephone, telex, facsimile, postage and box rentals	25	25	25
10.	Other equipment			
(a)	Office furniture and equipment .	54	165	110
(b)	Other equipment	310	387	360
(c)	Spare parts and maintenance for other equipment	263	252	260
11.	Supplies and services			
(a)	External audit	16	16	16
(b)	Field defence stores	17	2	10
(c)	Contractual services	184	180	200
(d)	Medical services and examinations	136	110	130
(e)	Miscellaneous supplies and services	24	28	30
(f)	Medical and dental supplies	167	219	230
(g)	Stationery and office supplies .	93	119	120
(h)	Uniform, clothing and accoutrement	173	150	150
(i)	Quartermaster and general stores	422	476	500
(j)	Sanitation and cleaning material	45	71	80

		1989/1990 expenditure	1990/1991 revised apportionment	1991/1992 cost estimate
12.	Freight and cartage	173	129	145
13.	Support account for peace-keeping operations	289	564	581
14.	Integrated Management Information System	63	137	130
15.	Staff assessment	829	946	1 083
	Total, lines 1-15	39 384	41 358	42 768
16.	Income from staff assessment ...	(829)	(946)	(1 083)
17.	Other income	(13)	(14)	(15)
	Net total	38 542	40 398	41 670

ANNEX IV

United Nations Disengagement Observer Force

Supplementary information on the cost estimate for the period from 1 December 1991 to 30 November 1992

1. Military personnel costs

1 (a). United Nations daily allowance to troops

	United States dollars
1989/1990 expenditure	606 000
1990/1991 revised apportionment	608 000
1991/1992 estimate	625 000

1. A daily allowance for incidental personal expenses is paid in local currency to all military personnel, equivalent to $1.28 per person per day. The above estimate is based on an average strength of 1,327 troops during the period.

1 (b). Standard troop costs reimbursement

	United States dollars
1989/1990 expenditure	15 739 000
1990/1991 revised apportionment	16 004 000
1991/1992 estimate	16 475 000

2. Provision is made for the payment to troop-contributing Governments for troop cost in respect of pay and allowances at the standard rate of $988 per person per month for all ranks, plus a supplementary $291 per person per month for a limited number of specialists (25 per cent of logistics contingents and 10 per cent of others). This estimate is based on an average strength of 1,327 all ranks for the Force during the period.

1 (c). Usage factor for personal clothing, gear and equipment

	United States dollars
1989/1990 expenditure	1 113 000
1990/1991 revised apportionment	1 113 000
1991/1992 estimate	1 121 000

3. This estimate provides for payment to troop-contributing Governments of a usage factor for all items of personal clothing, gear and equipment issued by those Governments to their troops, at the standard rate of $65 per person

per month for personal clothing, gear and equipment, plus $5 per person per month for personal weapons and ammunition. This estimate is based on an average strength of 1,327 all ranks for the Force during this period.

1 (d). Travel and subsistence of military personnel

	United States dollars
1989/1990 expenditure	28 000
1990/1991 revised apportionment	41 000
1991/1992 estimate	45 000

4. Provision is made for payment of subsistence allowances to military personnel who are assigned to duty stations where United Nations accommodation and/or mess facilities are not available and who are on duty travel within the mission area, including supply transport trips, inspection visits and travel of staff officers. Duty travel during the period in Israel and the Syrian Arab Republic, at the daily subsistence allowance rates of $43 and $65, respectively, is estimated to cost $31,000. Meal allowances for partial day travel and representational travel costs are estimated at $14,000 for the period.

1 (e). Rotation of contingents

	United States dollars
1989/1990 expenditure	1 304 000
1990/1991 revised apportionment	1 422 000
1991/1992 cost estimate	1 430 000

5. Provision is made under this heading for the cost of rotating contingents upon completion of their tours of duty of approximately six months' duration and for the cost of repatriating individual members of the Force for medical, compassionate or other reasons. This estimate includes the cost of chartered aircraft as well as transportation between ports of arrival/departure, baggage service and ground handling charges.

2. Death and disability awards

	United States dollars
1989/1990 expenditure	400 000
1990/1991 revised apportionment	400 000
1991/1992 estimate	400 000

6. This estimate provides for the reimbursement of troop-contributing Governments for payments made by them based upon national legislation and/or regulations for death, injury, disability or illness of members of the Force attributable to service with UNDOF.

3. Rations

	United States dollars
1989/1990 expenditure	2 206 000
1990/1991 revised apportionment	2 620 000
1991/1992 estimate	2 760 000

7. This estimate provides for feeding military members of the Force as well as those members of the civilian staff who are assigned to posts where mess facilities must be provided. Rations are issued in accordance with approved ration scales. A 5 per cent non-usage factor has been applied in arriving at this estimate, which takes into account personnel at duty stations where mess facilities are not provided and those on duty travel status or absent from their camps on leave or for other reasons. The estimate is based on an average of 1,327 troops for 366 days.

4. Welfare

	United States dollars
1989/1990 expenditure	216 000
1990/1991 revised apportionment	240 000
1991/1992 estimate	240 000

8. Provision is made to pay troops for recreational leave at a rate of $10.50 per day for up to a maximum of seven days of leave taken during a six-month period of service ($195,000). This estimate also provides for the purchase of recreational and sports supplies and equipment, rental of movies and maintenance of sports and recreational areas ($45,000).

5. Reimbursement for contingent-owned equipment

	United States dollars
1989/1990 expenditure	716 000
1990/1991 revised apportionment	700 000
1991/1992 estimate	695 000

9. This estimate provides for partial payment to troop-contributing Governments of the cost of contingent-owned equipment furnished to their contingents at the request of the United Nations and includes the amount of $83,600 mentioned in paragraph 24 below. The estimated cost is based on the approved general guidelines, which provide for payment of contingent-owned equipment over a period of four years. After full payment has been made, the ownership of an item vests in the United Nations unless otherwise agreed upon for specific items.

6. Civilian staff costs

	United States dollars
1989/1990 expenditure	6 018 000
1990/1991 revised apportionment	6 439 000
1991/1992 estimate	6 830 000

10. The staffing establishment of UNDOF remains unchanged, comprising a total of 148 posts in the mission area, as set out in annex V.

11. A breakdown of the estimate for salaries and related costs of staff is indicated in annex VI and in the table below and provides a comparison with cost levels of the previous two years.

		Expenditure 1989/1990	Revised apportionment 1990/1991	Estimate 1991/1992
		United States dollars		
(i)	Salaries and wages	3 209 000	4 387 000	4 648 000
(ii)	Common staff costs	2 768 000	2 016 000	2 147 000
(iii)	Travel and related subsistence	41 000	36 000	35 000
	Total	6 018 000	6 439 000	6 830 000

(i) Salaries and wages $4 648 000

12. This estimate provides $2,701,000 for salaries of international staff and $1,947,000 for local staff, including temporary assistance, overtime and night differential. Mission subsistence allowance for Field Service personnel was included under common staff costs for the periods prior to 1990-91.

(ii) Common staff costs $2 147 000

13. Common staff costs include estimates for dependency, installation, mobility and hardship allowances, for contribution to the United Nations Joint Staff Pension Fund and the medical insurance plan, and for rental subsidy, home leave, education grant and family visit travel, education and repatriation grants and representation allowance.

(iii) Travel and related subsistence $35 000

14. This estimate relates to travel of staff on official business and provides for the cost of travel of the Force Commander to New York, periodic visits by UNDOF personnel to New York for consultation and/or by New York staff to UNDOF and travel of staff within the mission area.

7. Premises/accommodation

	United States dollars
1989/1990 expenditure	2 508 000
1990/1991 revised apportionment	2 472 000
1991/1992 estimate	2 710 000

15. Estimated requirements are summarized in the table below and detailed thereafter. This table also provides a comparison with cost levels of the previous two years.

		Expenditure 1989/1990	Revised apportionment 1990/1991	Estimate 1991/1992
		United States dollars		
(i)	Construction of premises	593 000	90 000	110 000
(ii)	Rental and maintenance of premises	1 656 000	1 958 000	2 150 000
(iii)	Supply of water and electricity	259 000	424 000	450 000
	Total	2 508 000	2 472 000	2 710 000

(i) Construction of premises $110 000

16. This estimate provides for the replacement and/or rebuilding of various accommodation, storage and office structures in Camps Faouar and Ziouani and at UNDOF headquarters in Damascus. The requirement results from the deterioration of certain buildings and the inadequacy of facilities in certain areas of redeployment. The estimated requirement provides for the construction of new generator buildings and for continuation of central heating projects.

(ii) Rental and maintenance of premises $2 150 000

17. This estimate covers the cost of:

(a) Rental of premises ($1,300,000);

(b) Maintenance, repair and adaptation of premises ($850,000).

(a) Rental of premises $1 300 000

18. The estimated costs of rental of the existing facilities in Damascus, as well as rentals elsewhere, are listed below:

Description	United States dollars
(a) Headquarters offices, including mess facilities, storage and dining rooms in Damascus	457 000
(b) Accommodation quarters in Damascus for military personnel assigned to UNDOF headquarters	520 000
(c) Generator workshop (including generator-repair site and storage space)	60 000
(d) Vehicle workshop facility in Tiberias shared with the United Nations Truce Supervision Organization in Palestine (UNTSO)	10 000
(e) Cost of utilities and maintenance when not included in rentals	253 000
Total	1 300 000

(b) Maintenance, repair and adaptation of premises $850 000

19. This estimate provides for the maintenance and repair of premises, including their adaptation for suitable use, in headquarters, the contingents' camps, forward command posts and positions, as well as of the premises rented by the Force. This estimate includes:

(a) $400,000 for supplies for minor alterations and routine maintenance of all UNDOF premises, other than rented premises. This estimate provides for construction materials such as window glass, screening, tiles, cement blocks, all types of wood, paint, minor electrical supplies, basic plumbing and carpentry supplies. The estimate also provides for materials for the upgrading of shelters and watch towers;

(b) $220,000 for major repairs and adaptation of premises in the contingents' camps and positions. It includes the cost of materials and supplies required for repair and alteration of buildings and structures in Camps Faouar and Ziouani. It also provides for certain projects that are beyond the capacity of the various units, which must be undertaken on a contractual basis. To the extent possible, projects will be undertaken on a self-help basis;

(c) $230,000 for the maintenance and servicing of the sewage systems, upgrading of the electrical wiring and distribution systems and the domestic water supply lines and fire fighting loop at Camp Ziouani. Provision is also included for the continuation of the programme relating to the paving and asphalting of areas subject to heavy use and the installation of solar hot water heating systems.

(iii) Supply of water and electricity $450 000

20. Provision is made for the cost of electricity supplied to Camps Faouar and Ziouani ($435,000) and for the cost of water supplied to Camp Ziouani ($15,000).

8. Transport operations

	United States dollars
1989/1990 expenditure	4 602 000
1990/1991 revised apportionment	4 330 000
1991/1992 estimate	4 377 000

21. Estimated requirements are summarized in the table below and detailed thereafter. The table also provides a comparison with cost levels of the previous two years.

		Expenditure 1989/1990	Revised apportionment 1990/1991	Estimate 1991/1992
		United States dollars		
(a)	Purchase of vehicles	1 330 000	1 161 000	1 062 000
(b)	Vehicle spare parts	1 253 000	1 340 000	1 400 000
(c)	Petrol, oil and lubricants	1 789 000	1 468 000	1 600 000
(d)	Vehicle workshop equipment and commercial repairs	106 000	200 000	145 000
(e)	Vehicle insurance	124 000	161 000	170 000
	Total	4 602 000	4 330 000	4 377 000

(a) Purchase of vehicles $1 062 000

22. The transportation vehicle acquisitions proposed for UNDOF's existing fleet are all replacements, as described below:

Description	Quantity	Unit cost	Total cost
		United States dollars	
Sedan, small	10	12 000	120 000
Jeep-type 4-wheel drive	1	13 000	13 000
Station Wagon 4-wheel drive	35	16 000	560 000
Mini-bus	8	13 000	104 000
Trucks, light, double cabin	1	17 800	17 800
Delivery van	1	23 000	23 000
Bus, medium	3	24 000	72 000
Forklift	2	28 000	56 000
Freight on vehicles	—		96 200
Total	61		1 062 000

23. Sixty-one commercial-pattern vehicles are required for replacement of existing vehicles that are worn out, destroyed, or have high mileage and are uneconomical to repair or operate.

24. UNDOF also requires two water trucks costing $120,000 and two other trucks costing $89,000, including a sanitation truck, which it proposes to procure from troop-contributing Governments as contingent-owned equipment. The cost of these vehicles is payable over a maximum of four years. An amount of $83,600, including freight, is included under budget line item 5.

(b) Vehicle spare parts $1 400 000

25. Requirements under this heading include the cost of spare parts and replacement assemblies for military-pattern vehicles ($942,000) and civilian-pattern vehicles ($393,000) and the cost of local purchases of spare parts and major accident/contractual repairs ($65,000). Included in these figures are estimated freight costs on international procurement of spare parts and assemblies ($121,400).

(c) Petrol, oil and lubricants $1 600 000

26. Provision is made under this heading for the purchase of gasoline ($986,000), diesel fuel ($484,000) and motor oil, lubricants and other petroleum products ($130,000) for use in the operation of motor vehicles,

heavy mobile equipment and stationary engines. The estimate under this heading is based on current prices, adjusted upwards by an average of 10 per cent to meet expected price increases. Consumption of products is based on the most recent actual experience of the Force and takes into account the changeover of the majority of vehicles from gasoline to diesel-based operation.

(d) Vehicle workshop equipment and commercial repairs $145 000

27. Provision is made under this heading for the purchase of a wide range of tools and equipment for use in workshops.

(e) Vehicle insurance $170 000

28. This estimate provides for the cost of third-party liability insurance carried by the Force to cover its fleet of motor vehicles.

9. Communications

	United States dollars
1989/1990 expenditure	670 000
1990/1991 revised apportionment	1 018 000
1991/1992 estimate	925 000

29. Estimated requirements are summarized in the table below and detailed thereafter. The table also provides a comparison with cost levels of the previous two years.

		Expenditure 1989/1990	Revised apportionment 1990/1991	Estimate 1991/1992
		United States dollars		
(a)	Communications equipment and spares	601 000	847 000	725 000
(b)	Generators and spares	6 000	131 000	135 000
(c)	Maintenance and workshop equipment	38 000	15 000	40 000
(d)	Telephone, telex, facsimile, postage and box rentals	25 000	25 000	25 000
	Total	670 000	1 018 000	925 000

(a) Communications equipment and spares $725 000

30. This estimate covers the cost of (a) purchase, including freight, of civilian and military-type communications equipment required by the Force ($410,000) and (b) supplies and spare parts for the maintenance and operation of the UNDOF communications system, such as batteries, telephone cable, multimeters, cable radar, cable tracers, circuit boards, transceiver spares, crystals, transistors, modules, antenna spares, teletype paper, ribbons, tapes and other expendable spare parts ($315,000). Also included is a provision for outside maintenance contracts for servicing equipment.

31. The purchase of civilian and military-type communications equipment covers all replacement items and essential additional equipment which include the following: (a) civilian communications equipment ($250,000) consisting of consoles, base stations, rural telephones and telephone exchange, microwave link units and facsimile machines and (b) military-type communications equipment ($160,000) consisting of hand-held radios (AN/PRC-126), receiver transmitter (RT-841/PRC-77), battery charger (BB-588/PRC-126), amplifier (AM-2065A), antenna (RC-292), loudspeaker (LSA-100T), field telephones (TA-602/G1Y), power supply (PS-2112) and standard desk telephone sets.

(b) Generators and spares $135 000

32. Provision is made for the purchase, including freight costs of fifteen 12.7 KVA generators and one 25 KVA generator for the supply of electrical power to positions and for emergency back-up in headquarters and the main camps.

(c) Maintenance and workshop equipment $40 000

33. Included under this heading is the cost of communication tools and shop equipment. These items are required as replacements for worn-out tools and equipment.

(d) Telephone, telex, facsimile, postage and box rentals .. $25 000

34. This estimate includes a provision for the following:

(a) Rental costs of telephone lines, including official calls within the mission area ($18,000);

(b) Cost of commercial telegrams, rental of post office boxes and postage of official mail ($2,000);

(c) Communication costs between Headquarters, New York, and UNDOF ($5,000).

10. Other equipment

	United States dollars
1989/1990 expenditure	627 000
1990/1991 revised apportionment	804 000
1991/1992 estimate	730 000

35. The estimated costs of other equipment required are summarized in the table below and detailed thereafter. The table also provides a comparison with cost levels of the previous two years.

	Expenditure 1989/1990	Revised apportionment 1990/1991	Estimate 1991/1992
	United States dollars		
(a) Office furniture and equipment	54 000	165 000	110 000
(b) Other equipment	310 000	387 000	360 000
(c) Spare parts and maintenance for other equipment	263 000	252 000	260 000
Total	627 000	804 000	730 000

(a) Office furniture and equipment $110 000

36. This estimate covers the cost of office furniture and equipment needed as replacements for worn-out or damaged items that are beyond repair ($47,000) and as new acquisitions ($63,000), including computers, desk calculators, desks, chairs, filing cabinets, photocopying machines, shelving, tables, bookcases and coat racks.

(b) Other equipment $360 000

37. This estimate covers the cost of:

(i) Accommodation and mess equipment ($160,000);

(ii) Observation equipment ($66,000);

(iii) Medical and dental equipment ($47,000);

(iv) Miscellaneous other equipment ($87,000).

(i) Accommodation and mess equipment $160 000

38. This estimate provides for local acquisition of accommodation equipment needed as replacement for worn-out or damaged items ($40,000) and as new acquisitions ($24,000), including beds, sofas, chairs, tables, lamps, bedside cabinets, lockers and wardrobes. This estimate also reflects the cost of replacement of worn-out equipment for kitchens and dining rooms ($95,000) and new acquisitions ($1,000), such as dishwashers, freezers, stoves, refrigerators, ovens, mixers and mixer attachments, baker's scales, mixing bowls, juice dispensers and meat slicers.

(ii) Observation equipment $66 000

39. Provision is made for the purchase, including freight, of the following observation equipment:

Description	Quantity	Unit price	Total cost
		United States dollars	
Night observation device, hand-held	4	10 000	40 000
Binoculars, hand-held	10	200	2 000
Search lamps	12	500	6 000
Flag lights	30	40	1 200
Stream light	30	200	6 000
Compass with case	20	25	500
Freight			10 300
Total			66 000

(iii) Medical and dental equipment $47 000

40. This estimate covers the cost of medical and dental equipment required as replacement or essential additional equipment.

(iv) Miscellaneous other equipment $87 000

41. This estimate includes the cost of exhaust ventilators, air-conditioners, clothes dryers, electric jack hammer, electric heaters, fans, voltage stabilizers, vacuum cleaners, washing machines, shelving, steam irons and ironing boards. The proposed purchases cover the replacement of worn-out or acquisition of essential new equipment.

(c) Spare parts and maintenance for other equipment $260 000

42. Provision is made under this heading for the cost of spare parts and maintenance of optical equipment, air-conditioners, refrigerators, kitchen equipment, video equipment, stoves, fire extinguishers, office machines, microscopes, X-ray machines, medical and dental equipment, chain saws and generators, including $20,000 for freight on international procurement.

11. Supplies and services

	United States dollars
1989/1990 expenditure	1 277 000
1990/1991 revised apportionment	1 371 000
1991/1992 estimate	1 466 000

43. This estimate covers various expendable supplies and services as summarized in the table below and detailed thereafter. The table also provides a comparison with cost levels of the previous two years.

		Expenditure 1989/1990	Revised apportionment 1990/1991	Estimate 1991/1992
		United States dollars		
(a)	External audit service	16 000	16 000	16 000
(b)	Field defence stores	17 000	2 000	10 000
(c)	Contractual services	184 000	180 000	200 000
(d)	Medical services and examinations	136 000	110 000	130 000
(e)	Miscellaneous supplies and services	24 000	28 000	30 000
(f)	Medical and dental supplies	167 000	219 000	230 000
(g)	Stationery and office supplies	93 000	119 000	120 000
(h)	Uniform, clothing and accoutrement	173 000	150 000	150 000
(i)	Quartermaster and general stores	422 000	476 000	500 000
(j)	Sanitation and cleaning material	45 000	71 000	80 000
	Total	1 277 000	1 371 000	1 466 000

(a) External audit service $16 000

44. The cost of external audit service for the Force is provided.

(b) Field defence stores $10 000

45. This estimate provides for replacement of sand bags, concertina wire, barbed wire, corrugated steel sheets, fence posts, enamel paint, concrete tube culverts, gabion boxes and mine tapes.

(c) Contractual services $200 000

46. Provision is made under this heading to cover services in respect of tailoring and haircutting services and garbage removal at headquarters and the base camps ($70,000), laundry and dry cleaning for all military and field service personnel ($104,000), janitorial services ($11,000) and fumigation services ($15,000). The estimates are based on the cost levels of existing contracts.

(d) Medical services and examinations $130 000

47. Provision is made for medical expenses arising from the care and treatment of sick and injured military personnel and for emergency dental care of the troops when treatment cannot be furnished by the Force's established medical and dental facilities.

(e) Miscellaneous supplies and services $30 000

48. Included under this heading is provision for the purchase of medal sets, newspaper advertisements for bid invitations, technical and professional manuals, subscriptions to newspapers and magazines, maps and sundry supplies and services not listed elsewhere. This estimate also includes a provision towards the cost of postage of personal mail of military personnel to their home countries.

(f) Medical and dental supplies $230 000

49. Provision is made for the cost of medical and dental supplies required by the headquarters medical clinic, the medical care shelter in Camp Faouar and contingent medical facilities. Based on past usage and taking into account the present stock on hand, the requirements are medicines ($85,000), vaccines ($35,000), antiseptics ($9,000), laboratory supplies ($50,000), surgical supplies ($10,000), dental supplies ($17,000), X-ray supplies ($4,000) and shelter ($20,000).

(g) Stationery and office supplies $120 000

50. This estimate covers the cost of a wide range of supplies used in all offices throughout the Force, including the cost of reproduction supplies and printing of forms.

(h) Uniform, clothing and accoutrement $150 000

51. Provision is made for (a) requirements for United Nations clothing that individuals retain on rotation, 2,654 sets at an estimated cost of $120,000; and (b) special items of clothing needed for hygiene and safety purposes by local civilian employees and military personnel on certain jobs ($30,000).

(i) Quartermaster and general stores $500 000

52. This estimate covers the cost of oxygen, acetylene, argon and freon, bedding, crockery, cutlery and other household items, batteries other than for communications equipment and vehicles, packing materials, paper and plastic products, paints, brushes and related items, camp stores and hand tools, ancillary fire fighting equipment, military police equipment, electrical supplies, alpine equipment, mine detection and clearance supplies, jerry cans, flags and decals and photographic stores and services.

(j) Sanitation and cleaning material $80 000

53. Provision is made under this heading for the cost of insecticides, disinfectants, bleaches, chemical toilet powder and liquid, soaps and detergents, brooms, mops and rags, water purification chemicals, cleansers, waxes, air fresheners, spray equipment and brushes. The estimate is based on previous usage experience of the Force and takes into account current stocks.

12. Freight and cartage

	United States dollars
1989/1990 expenditure	173 000
1990/1991 revised apportionment	129 000
1991/1992 estimate	145 000

54. This estimate provides for the cost of shipping and handling of equipment and supplies to and from the mission area, which has not been provided for elsewhere, including $70,000 for the cost of freight, forwarding and clearing incurred at UNDOF headquarters, $15,000 for the cost of freight for diplomatic pouches and $60,000 for freight costs on other miscellaneous purchases.

13. Support account for peace-keeping operations

	United States dollars
1989/1990 expenditure	289 000
1990/1991 revised apportionment	564 000
1991/1992 estimate	581 000

55. In accordance with the methodology for the funding of posts authorized in support of peace-keeping operations, provision is made hereunder based on 8.5 per cent of the total cost of $6,830,000 for salaries, common staff costs and travel of the civilian staff members in the mission area as indicated in item 6 above.

14. Integrated Management Information System

	United States dollars
1989/1990 expenditure	63 000
1990/1991 revised apportionment	137 000
1991/1992 estimate	130 000

56. Provision is made for a proportional share of the 1992 financing of the Integrated Management Information System (IMIS).

15. Staff assessment

	United States dollars
1989/1990 expenditure	829 000
1990/1991 revised apportionment	946 000
1991/1992 estimate	1 083 000

57. Staff costs have been shown on a net basis under the budget line item 6 entitled "Civilian staff costs". Accordingly, the estimate under this heading represents the difference between gross and net emoluments, that is, the amount of staff assessment to which United Nations staff members are subject, in accordance with the Staff Regulations of the United Nations.

16. Income from staff assessment

	United States dollars
1989/1990 income	829 000
1990/1991 revised apportionment	946 000
1991/1992 estimate	1 083 000

58. The salaries and related emoluments of United Nations staff members are subject to assessment at rates stated in regulation 3.3 of the Staff Regulations of the United Nations. All revenue derived from staff assessment that is not otherwise disposed of by specific resolution of the General Assembly is credited to the Tax Equalization Fund established by the General Assembly in its resolution 973 A (X) of 15 December 1955. Member States are given credit in the Fund in proportion to their rates of contribution to the UNDOF budget. The staff assessment requirement provided for under expenditure budget line item 15 has been credited to this item as income from staff assessment.

17. Other income

	United States dollars
1989/1990 income	13 000
1990/1991 revised apportionment	14 000
1991/1992 estimate	15 000

59. Included under this heading is the estimated income to be derived from sales of obsolete or surplus equipment and stores.

ANNEX V

United Nations Disengagement Observer Force

Staffing table

Grade	Number of posts
Professional category and above	
ASG	1
P-5	1
P-4	1
P-3	3
Total	6
General Service category	
Other level	6
Other categories	
Field Service	30
Local level	106
Total	136
Grand total	148

ANNEX VI

United Nations Disengagement Observer Force

Civilian staff and related costs

(in thousands of United States dollars)

		Annual standard costs			Estimated total costs		
	No. of persons	Salary	Common staff costs	Assessment	Salary	Common staff costs	Assessment
ASG	1	142.1	42.8	45.9	142.1	42.8	45.9
P-5	1	106.5	32.1	30.7	106.5	32.1	30.7
P-4	1	92.1	27.8	24.8	92.1	27.8	24.8
P-3	3	75.9	22.9	18.4	227.7	68.7	55.2
General Service	6	30.9	11.9	10.6	185.4	71.4	63.6
Field Service	30	64.9	43.7	13.2	1 947.0	1 311.0	396.0
Subtotal	42				2 700.8	1 553.8	616.2
Local staff	106	16.1	5.6	4.1	1 706.6	593.6	434.6
Temporary assistance, overtime, night differential					240.0	-	32.0
Total	148				4 647.4	2 147.4	1 082.8

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Forty-sixth session
Agenda item 121

FINANCING OF THE UNITED NATIONS TRANSITION ASSISTANCE GROUP

Note by the Secretary-General

The Secretary-General has the honour to transmit to the members of the General Assembly the report of the Board of Auditors on the audit of the Special Account for the United Nations Transition Assistance Group, submitted in accordance with paragraph 6 of General Assembly resolution 45/265 of 17 May 1991.

ANNEX

Report of the Board of Auditors on the audit of the Special Account for the United Nations Transition Assistance Group

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LETTERS OF TRANSMITTAL

4 December 1991

Sir,

I have the honour to transmit to you the following documents:

(a) A report of the Board of Auditors to the General Assembly on the audit of the Special Account for the United Nations Transition Assistance Group in accordance with General Assembly resolution 45/265 of 17 May 1991;

(b) The letter of transmittal to the President of the General Assembly.

Accept, Sir, the assurances of my highest consideration.

(Signed) Heinz Günter ZAVELBERG
President of the Federal Court
of Audit of Germany
and Chairman of the
United Nations Board of Auditors

The Secretary-General of the
United Nations
New York, N.Y.

4 December 1991

Sir,

I have the honour to transmit to you a report of the Board of Auditors to the General Assembly on the audit of the Special Account for the United Nations Transition Assistance Group in accordance with General Assembly resolution 45/265 of 17 May 1991.

Accept, Sir, the assurances of my highest consideration.

(Signed) Heinz Günter ZAVELBERG
President of the Federal Court
of Audit of Germany
and Chairman of the
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York, N.Y.

I. INTRODUCTION

1. The General Assembly, in paragraph 6 of its resolution 45/265 of 17 May 1991, requested the Board of Auditors to take the measures necessary to expedite the audit of the Special Account for the United Nations Transition Assistance Group (UNTAG) and submit its findings to the Assembly at its forty-sixth session.

2. The Board has carried out the said audit and its findings and recommendations are included in the following paragraphs. The Board's findings and recommendations were discussed with the Administration and their comments have been taken into account in finalizing the report.

A. Summary of recommendations

3. We recommend that the following corrective actions, presented in order of priority, should be taken:

(a) A decision should be taken on the feasibility of establishing a reserve fund to finance the initial basic requirements of new peace-keeping operations with the interest income of $29.4 million derived from the UNTAG contributions and what may accrue from future peace-keeping operations (see paras. 20 and 21 below);

(b) The appropriation of an amount of $3,352,000 should be considered to meet the overall shortfall in funding for the repatriation of Namibian refugees incurred by the Office of the United Nations High Commissioner for Refugees (UNHCR) (see paras. 39 and 40);

(c) Regular follow-up on the payment of outstanding contributions should continue to be made. Member States should also be encouraged to utilize credits earned from the revised UNTAG assessment to settle their commitments with other peace-keeping operations (see para. 17);

(d) A timely and adequate review, as well as a follow-up of unliquidated obligations, should be undertaken to free the accounts of invalid obligations (see para. 28);

(e) Action should be taken to write-off the property with a residual value of $26 million donated by the United Nations to the Government of Namibia and the UNTAG account credited with property sold to United Nations agencies, amounting to $6.2 million (see para. 50);

(f) UNTAG equipment with the residual value of $0.38 million issued on loan to some United Nations agencies should be officially acknowledged so that it can be properly reflected in inventory records (see para. 55).

B. Summary of findings

4. As at 10 October 1991, the unpaid assessed contributions for UNTAG operations due from Member States amounted to $3,443,772 (see para. 16).

5. By 30 September 1991, an amount of $29.4 million had been realized as interest income on the paid assessed contributions to UNTAG and no decision on its disposition has been made (see paras. 18 and 19).

6. A greater part of the unliquidated obligations, totalling $50 million, represented the residual value of contingent-owned equipment and other claims due from Member States for which the appropriate invoices have not been received for processing (see paras. 23 and 24).

7. A regular follow-up of outstanding receivables of $166,000 due from United Nations agencies was lacking, while receivables amounting to $41,736 was considered irrecoverable (see paras. 30 and 33).

8. An amount of $3,352,000 is required for the settlement of the overall shortfall in the repatriation of Namibian refugees incurred by UNHCR (see paras. 37 and 38).

9. Expenditure on three budget lines in respect of the Headquarters account exceeded their allotments by $1.5 million, while the field office allotment was overspent by $3.3 million. Belated action was taken during the audit to reflect the appropriate adjustments in the Special Account for UNTAG (see paras. 41 and 44).

10. Seventy-five per cent of the residual value of UNTAG property sold to United Nations agencies, involving an amount of $6.2 million, has not been credited to the Special Account for UNTAG (see paras. 47 and 48).

11. Evidence of acknowledgement of receipt of UNTAG property issued on loan to five United Nations agencies was lacking (see paras. 53 and 54).

II. SPECIAL ACCOUNT

Accounts and financial reporting

1. Assessed contributions

12. The net assessment of contributions apportioned to Member States to cover the operations of UNTAG for its mandate beginning on 1 April 1989 to 30 March 1990 was $409,555,646. Examination of the status of contributions to UNTAG as at 30 September 1991 revealed that an amount of $387,901,568 had been collected, leaving $21,654,078 as unpaid assessed contributions due from 68 Member States.

13. By General Assembly resolution 45/265, which the Fifth Committee had recommended for adoption in its report (A/45/1014), the net estimated cost of the UNTAG operations to Member States had been revised to $345,314,701. Consequently, an amount of $64,240,945, representing the unencumbered balance, was credited to Member States on a pro-rata basis in accordance with the ad hoc arrangement in apportioning the net assessment of contributions.

14. Furthermore, by General Assembly resolution 45/265, Member States were invited to consider utilizing their credits to offset their assessed contributions for other United Nations peace-keeping operations.

15. In compliance with General Assembly resolution 45/265, 43 Member States applied their UNTAG overpayments of $16,157,223 to offset commitments to other peace-keeping operations. Seven other Member States withdrew their overpayments, totalling $9,598,072, although they had unpaid assessments of $57,100,627 in respect of the regular budget and other peace-keeping operations. The balance of the overpayments yet to be used to offset contributions to other peace-keeping operations or to be withdrawn by the Member States concerned totalled $16,831,572.

16. General Assembly resolution 45/265 also urged Member States who were in arrears in the payment of their UNTAG assessments to take measures to pay them. Follow-up actions taken by the Contributions Section yielded a total collection of $586,632 and further succeeded in getting some Member States to apply their credits of $17,624,274 earned from the revised UNTAG assessments to offset their contributions. The balance of unpaid contributions of $21,654,078 as at 30 September 1991 was therefore drastically reduced to $3,443,172 as at 10 October 1991.

17. The Board urged the Contributions Section to continue to take follow-up actions to collect the outstanding contributions. Additionally, other Member States should be encouraged to offset their unutilized credits against their assessments in other peace-keeping operations so as to reduce their liabilities to the United Nations.

2. Interest income

18. Examination of the income and expenditure account of UNTAG as at 31 December 1990 disclosed that an amount of $23,885,862 was earned as interest on contributions made to finance the operations. This interest income was not taken into account in arriving at the net unencumbered balance of $63,953,040 reported in document A/45/997/Corr.1 dated 22 April 1991.

19. Further examination of the trial balance as at 30 September 1991 disclosed that the interest income has accumulated to a total of $29,433,217.

20. We observed that the United Nations has only the Working Capital Fund and the General Fund to finance initial commitments of new peace-keeping

operations. Furthermore, based on the less-than-adequate initial collection of assessed peace-keeping contributions for new operations, the Administration considered the possibility of using the accrued UNTAG interest income as a reserve fund for future peace-keeping activities. The Board is of the opinion that such a reserve would facilitate the acquisition of basic requirements for new peace-keeping operations prior to the payment of assessed contributions.

21. Different from previous missions, the UNTAG mission ended with a significant unencumbered balance and a substantial interest income. In view thereof, and considering rule 106.3 of the Financial Regulations and Rules of the United Nations, which states that "trust funds, reserve and special accounts may be established outside the programme budget appropriations in respect of specific activities entrusted to the Organization", the Board recommends that a decision should be taken on what should be done with the interest income of $29,433,217 and subsequent interest income to be derived from future missions and peace-keeping operations.

22. The Administration acknowledged the observations and explained further that one possible use of interest income from the separate special accounts established for peace-keeping operations could be the financing of a peace-keeping reserve fund. For example, the amounts remaining in the Special Account for UNTAG have served to finance some of the newly established peace-keeping operations during periods of acute cash shortage for the United Nations.

3. Unliquidated obligations

23. In our review of the status of allotments report as at 30 September 1991, we observed that a total of $50,094,063 represented unliquidated obligations. Of this figure, the sum of $33 million was in respect of the residual value of contingent-owned equipment belonging to Member States. A number of documents just received from the Member States are in various stages of review and negotiation with a view to taking appropriate actions to liquidate the claims.

24. An amount of $7,960,000 was in respect of death and disability awards and $4,061,994 for repair and maintenance of vehicles and rotation of contingents. As at October 1991, the required invoices had not been received from eight Member States for certification to enable payments to be effected.

25. Furthermore, it was noted that submitted claims, totalling $225,829, consisting in salaries and related staff costs, are yet to be certified and made payable to UNHCR. In addition, a sum of $518,866, as analysed below, stood as unliquidated balances as at 21 October 1991.

		$
NBA-50100-150	Travel on transfer	312 879
-241	Travel, Office of the Secretary-General	153 400
-251	Military observers	37 196
-50110-141	Home travel allowance	6 317
-152	Removal of household effects	4 822
-410	Electrical maintenance	26 226
-420	Utilities	13 938
-430	Local transportation	10 000
-440	Communications	1 723
-499	Miscellaneous services	50 000
-690	Miscellaneous equipment	2 365
	Total	518 866

26. Experience in peace-keeping operations appears to confirm that long delays in the liquidation of outstanding obligations due to Governments in respect of contingent-owned equipment, vehicles and other claims are usually expected. Consequently, a rigid application of regulations 4.3 and 4.4 of the Financial Regulations and Rules of the United Nations on unliquidated obligations was waived in the annex to General Assembly resolution 45/265 on UNTAG.

27. On the contrary, a similar delay cannot be justified for reimbursement of related staff costs, including travel. Considering that most of the staff members deployed on UNTAG duties were reassigned by 30 June 1990 to their parent organizations, it is difficult to understand why claims have not been submitted more than a year later for reimbursements.

28. With the termination of its operations, it is imperative that a timely and more effective review and follow-up procedures be adopted to free the accounts of UNTAG of invalid obligations and to ensure that all outstanding claims are submitted and settled.

4. Accounts receivable

29. The Board's review of statement of assets and liabilities of UNTAG as at 30 June 1991 disclosed that an amount of $898,922 was outstanding as accounts receivable. Of this amount, the analysis of $314,478 representing the field accounts was tendered for our review. A total of $571,386 represented accrued interest to be derived from the bank accounts of UNTAG. No analysis was available for the difference of $13,058 in respect of Headquarters accounts receivable.

30. Examination of the analysis of $314,478 disclosed an amount of $41,736 classified as a doubtful debt. This consists of the following:

	$
Overpayment of mission subsistence allowance (MSA) to military personnel	8 187
Overpayment of travel advances to military personnel	2 078
Loss of cash in transit	8 060
Loss of petty cash	1 065
Catering services to police monitors	16 369
Miscellaneous debts	5 977
Total	41 736

31. Included in the bad debt, is an amount of $16,369, presumed utilized for providing catering services to police monitors when they were receiving mission subsistence allowance. A committee was set up in Namibia to investigate the circumstances which led to the provision of food to the police monitors in addition to the payment of mission subsistence allowance to them. The Committee concluded that it was not possible to either recover the amount from the police monitors or adjust the mission subsistence allowance. Thereafter, a recommendation for a write-off action was made by the Chief of Finance, UNTAG, at Namibia.

32. In the absence of adequate documentation, the Board was unable to substantiate, for example, why responsibility for the improper payments could not be established by the Committee. Given the fact that UNTAG operations terminated well over a year ago and the geographical distribution of the personnel involved in the operations, it is very unlikely that any belated action at this time will succeed in ensuring the recovery of the amounts. The Board therefore shares the decision of the Administration to seek appropriate authority to write-off the amount of $41,736 as bad debts.

33. It was further observed that other outstanding receivables are due from the following United Nations agencies: Food and Agriculture Organization of the United Nations (FAO) ($15,806.10); United Nations Development Programme (UNDP) ($95,110.62); United Nations Children's Fund (UNICEF) ($296.72); United Nations Institute for Namibia ($54,942.53); and United Nations Angola Verification Mission (UNAVEM) ($319.75).

34. It was also noted that $50,000 out of $54,942.53 due from the United Nations Institute for Namibia was deposited to the UNTAG account with the Standard Bank, Namibia, on 2 January 1991. However, the amount had not been acknowledged during our audit in October 1991 owing partly to untimely reporting by the bank and inadequate monitoring by the Administration. A follow-up of the other outstanding receivables due from other United Nations organizations was not regular.

35. Meanwhile, the outstanding receivable valued at $13,058 mentioned in paragraph 29 above should be adequately analysed to permit its collection. It was recommended and the Administration consented to ensure a persistent follow-up action until all the outstanding receivables have been collected.

5. Repatriation of refugees

36. In the Board's review of the financing of UNTAG's operation, it was observed that the estimated cost for the repatriation of Namibian refugees was not provided for in the original appropriation of $416,162,000 for the operation of UNTAG during its mandate period beginning 1 April 1989 (see General Assembly resolution 43/232 of 1 March 1989).

37. It was also noted that, as a result of an invitation by the General Assembly, in its resolution 45/265, an amount of $3,336,000 was provided by the Administration (see allotment advice No. 1-03-1525 of 15 October 1991) to meet the shortfall incurred by UNHCR in repatriating the Namibian refugees.

38. Examination of an inter-office memorandum dated 30 May 1991 disclosed that UNHCR incurred a total expenditure of $35,327,085 for the Namibia repatriation operation. Of this figure, UNHCR received $31,975,590 in contributions, thus resulting in a shortfall of $3,351,495.

39. In the opinion of the Board, the repatriation of the Namibian refugees was a necessity without which the 45,000 refugees could not have actively participated in the elections. The Board therefore recommends that an additional provision of $16,000 should be considered for inclusion in the appropriation to increase the sum of $3,336,000 allotted for the repatriation of refugees to $3,352,000, in order to meet the overall shortfall of $3,351,495 incurred by UNHCR.

40. However, in view of the fact that the General Assembly has not given its concurrence for the appropriation of this amount against the UNTAG account, the Board recommends that the disposition of the amount should be deferred until a further decision is made based on the recommendation of the Advisory Committee on Administrative and Budgetary Questions.

III. MANAGEMENT ISSUES

A. Budgetary control

Excess expenditure over allotments

41. A review of the status of allotment report for the period ended 30 September 1991 disclosed that, on the whole, the expenditures incurred both at Headquarters and in the field were within the ambits of the allotments, as savings of $13,873,301 and $161,421 were recorded respectively at Headquarters and the field during the mandate period of UNTAG. Nevertheless, we observed that expenditure (including unliquidated obligations) on three budget lines in

respect of Headquarters account exceeded their allotments by $1,535,488, while the field office allotment was overspent by $3,311,799 on six budget lines.

42. It was further noted that, during the liquidation phase of UNTAG, separate allotments were released in order to keep track of expenditures. The audit also disclosed that two object groups of expenditures exceeded their total allotment of $917,000 by $415,590.

43. To ensure compliance with financial rule 110.2 (d) which states, inter alia, that no transfer between allotments may be made, except on the written authorization of the Controller, the Board recommends that approval should be sought for transfers to be made from allotments where savings have been made to cover the excesses.

44. As a result of the Board's observations and recommendation, the Administration issued sub-allotments on 18 October 1991 to bring the allotment against the individual budget items in line with the actual disbursements/obligations. Other adjustments have been made to cover the entire cost of the UNTAG operation as reported to the General Assembly in the report of the Secretary-General (A/45/997 and Corr.1) on financing of United Nations Transition Assistance Group. Appropriate accounting entries are to be made to reflect the adjustments in the Special Account for UNTAG.

B. Expendable and non-expendable property

1. Inventory management

45. The report of the Secretary-General (A/44/856) dated 11 December 1989, on the financing of UNTAG, requires that the Special Account for UNTAG be credited with the appropriate cost of the UNTAG property sold to United Nations agencies as and when the property is drawn.

46. A review of the inventory register disclosed that at the time of issuance of the Board's report, the residual value of UNTAG property being retained at Pisa, Italy, amounted to $14,505,208. The audit also revealed that the property (expendable and non-expendable) contributed to the Government of Namibia, in accordance with the agreement signed between the two parties, was valued at a residual price of $25,905,777. This was confirmed by the Government of Namibia.

47. In contravention of the provisions in the above-quoted Secretary-General's report, the Board observed that, out of the property valued at $8,247,974 sold to United Nations agencies as at 21 October 1991, only $2,028,163 (25 per cent) had been credited to the Special Account for UNTAG, as detailed below:

Miscellaneous obligation document (MOD)	Date	Amount $
-	30 December 1990	1 623 485
1-45-5076	13 May 1991	179 502
1-45-10-043	3 October 1991	225 176
Total		2 028 163

48. A total of $6,219,810 (75 per cent) represented property which has not yet been credited to the Special Account as analysed in the appendix to this report.

49. It was explained that limited staff resources delayed the issuance of miscellaneous obligation documents to enable the entries to be reflected in the inventory records. The delays ranged between 1 and 13 months from the dates on which the shipping documents were prepared to the time of receiving the relevant requisitions from General Services by the Chief of the Finance and Budget Section of the Field Operations Division. The effect is that Special Account for UNTAG was not credited and the appropriate obligations will also not be reflected in the accounts of the receiving United Nations agencies.

50. In order to reflect the correct and actual property of UNTAG in the inventory records, the Board recommended that appropriate action should be taken to write-off the property valued at $26 million donated to the Government of Namibia. In addition, it should be ensured that timely requisitions and miscellaneous obligation documents are prepared to credit the Special Account for UNTAG with the property priced at $6.2 million sold to United Nations agencies.

51. In acknowledging the Board's observations, the Administration stated that the delays in recording the transfer of UNTAG property to other missions was attributable to the general shortage of staff to handle the enormous workload that has been placed on the Field Operations Division. It was explained that, since the termination of UNTAG operations, that Division has planned and deployed some five new missions and liquidated two others. It is, therefore, likely that the continued expansion of peace-keeping activities world wide would continue to undermine the ability of the Field Operations Division to handle peace-keeping matters as expeditiously as it would have wished. Notwithstanding, according to the Field Operations Division, every effort would be made to reconcile UNTAG's property records and process them through the Property Survey Board.

52. The Board will follow up on action taken to reconcile the inventory records during its future audit visits to the Field Operations Division.

2. Equipment on loan

53. Financial regulation 110.30 states, inter alia, that issues of supplies, equipment or other property from one department to another, which are expected to be returned, will be shown as "issued on loan", in the records of the issuing department and as "received on loan" in the records of the receiving department.

54. In our review of the UNTAG inventory records, we observed that transportable satellite telephones valued at $376,339 have been shipped on loan from Pisa to the United Nations agencies listed below. However, evidence was missing to substantiate the receipt of the supplies by the agencies.

	$
Office of the Secretary-General in Afghanistan and Pakistan (OSGAP)	44 820
United Nations Interim Force in Lebanon (UNIFIL)	44 820
United Nations Special Commission (UNSCOM)	17 779
United Nations Truce Supervision Organization in Palestine (UNTSO)	44 820
Field Operations Division	224 100
Total	376 339

55. To ensure that the items are duly accounted for by the receiving agencies, the Board recommends that they should be requested to acknowledge receipt of the supplies.

56. The Administration agreed that the satellite telephones were loaned to the missions and remain the property of UNTAG. Those with the Field Operations Division were said to be undergoing repairs. It was further stated that, at the close of UNTAG, the satellite telephones were obsolete and considerably more expensive than replacement models. Consequently, the Field Operations Division would recommend to the Property Survey Board at Headquarters that they should be disposed of to other missions, such as UNAVEM and the United Nations Advance Mission in Cambodia (UNAMIC), at a greatly reduced price. The Board has no objection to such a recommendation.

C. Acknowledgement

57. The Board wishes to express its appreciation for the cooperation and assistance extended by the Administration to the external auditors.

(Signed) Heinz Günter ZAVELBERG
President of the Federal Court
of Audit of Germany

(Signed) Eufemio C. DOMINGO
Chairman, Commission on Audit
of the Philippines

(Signed) Osei T. PREMPEH
Auditor-General of Ghana

Appendix

Period delayed	Shipping	Transfer/ date	MOD date	No. of items	Residual value	United Nations agency
					$	
13 months	90-69	18/9/90	11/10/91	Various	364 360	MINURSO
13 months	90-65	11/9/90	11/10/91	2	15 174	UNMOGIP
9 months	91-8	30/1/91	11/10/91	1	16 497	UNMOGIP
8 months	91-11	4/2/91	11/10/91	1	18 662	UNIFIL
6 months	91-30	18/4/91	11/10/91	1	14 343	United Nations Supply Depot
4 months	91-42	7/5/91	11/10/91	Various	3 015 114	UNIKOM
2 months	91-82	28/6/91	11/10/91	Various	170 678	United Nations Guard Contingent (Iraq)
2 months	91-103	30/7/91	11/10/91	Various	2 268 243	UNAVEM
1 month	91-113	29/8/91	11/10/91	1	594 104	UNTSO
-	-	-	-	-	10 743	UNDOF
					6 219 810	

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Letter dated 6 December 1991 from the Permanent Representative of Ukraine to the United Nations addressed to the Secretary-General

I have the honour to transmit to you the text of Appeal of the Verkhovna Rada (Parliament) of Ukraine to Parliaments and Peoples of the World, adopted on 5 December 1991 (see annex).

I request that you circulate the present letter and its annex as an official document of the General Assembly under agenda items 56, 60, 61, 62, 68, 77, 93, 98, 127 and 135.

(Signed) Guennadi I. OUDOVENKO
Ambassador,
Permanent Representative of
Ukraine to the United Nations

ANNEX

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On 1 December 1991, the people of Ukraine reaffirmed, of its own free will, the Act of Declaration of Independence of Ukraine, adopted by the Parliament of Ukraine on 24 August 1991.

More than 90 per cent of those who took part in the referendum voted for an independent Ukraine.

Parliamentary observers from many countries of the world and representatives of the European Parliament and the Office for Free Elections of the Conference on Security and Cooperation in Europe, as well as members of the Ukrainian public and foreign observers, have testified to the democratic nature of the referendum and the absence of violations while it was being held.

The centuries-old dreams and aspirations of one of Europe's most numerous peoples to restore their repeatedly frustrated statehood have been realized.

Ukraine considers the 1922 Treaty on the Formation of the Union of Soviet Socialist Republics to be null and void with respect to Ukraine.

Ukraine is building a democratic State based on the rule of law, whose immediate objective is to guarantee human rights and freedoms. To that end, Ukraine will strictly abide by the rules of international law, guided by the Universal Declaration of Human Rights and the International Covenants on Human Rights, which the Ukraine has ratified, and by other relevant international instruments. Ukraine is prepared to accede to European human rights instruments, including the European Convention for t Protection of Human Rights and Freedoms.

Desiring to reaffirm, in an independent and democratic Ukraine, the lofty principles of freedom, democracy, humanism, social justice and the equality of all the nationalities that constitute the people of Ukraine, the Parliament adopted, on 1 November 1991, the Declaration of the rights of the nationalities of Ukraine, according to which the Ukrainian State guarantees all peoples, national groups and citizens who live in its territory equal political, civil, economic, social and cultura rights and the freedom of religious convictions.

Wishing to ensure well-being and conditions for a free labour market in a free State, the independent Ukraine is making the transition to a market economy, and recognizes the equality of all forms of property and the importance of private property. By an act dated 10 September 1991, Ukraine protects foreign investments and provides guarantees to foreign investors.

Ukraine, one of the founding States of the United Nations, in full accordance with the purposes and principles of the Charter of the United Nations, will conduct a foreign policy aimed at strengthening world peace and security and encouraging international cooperation in the solution of environmental, energy, food and other global problems. Ukraine's foreign policy will be based on the universally recognized principles of international law.

As a European State, Ukraine is prepared to accede to the Helsinki Final Act, the Charter of Paris for a New Europe and other instruments of the Conference on Security and Cooperation in Europe. Ukraine calls upon the parliaments and Governments of the countries members of the Conference to support its intention to become a full-fledged and direct participant in the all-European process and to take part in other European institutions.

Ukraine is prepared to establish diplomatic relations with other States and to engage in bilateral relations with them on the basis of equality of rights, sovereign equality, non-interference in internal affairs, and recognition of territorial integrity and the inviolability of existing frontiers.

Ukraine considers its territory to be indivisible and inviolable. It recognizes the inviolability of the existing State frontiers and has no territorial claims on any other State.

Ukraine reaffirms its international commitments in accordance with the Law on the succession of Ukraine, adopted on 22 September 1991, and will fulfil all its obligations under international treaties concluded by the former Union of Soviet Socialist Republics, in so far as those obligations do not conflict with the Constitution and national interests of Ukraine.

In accordance with the declaration of the Parliament of Ukraine dated 13 October 1991, Ukraine is prepared, either independently or through an international mechanism, to pay its share of the external debt and to receive its share of the assets of the former Soviet Union, in accordance with the principle of separate liability.

Ukraine will adhere to the 1991 Treaty between the United States of America and the Union of Soviet Socialist Republics on the Reduction and Limitation of Strategic Offensive Arms as it applies to the nuclear weapons situated in its territory.

In accordance with the Declaration on the State sovereignty of Ukraine adopted by the Parliament of Ukraine on 16 July 1990 and the Declaration of the Parliament of Ukraine of 14 October 1991 on the non-nuclear status of Ukraine, Ukraine will not be a nuclear State. To that end, Ukraine intends to enter into negotiations with all interested States with a view to signing international agreements.

Ukraine welcomes the proposals on assistance in the destruction of the former Soviet Union's nuclear arms situated in its territory and is ready to accept such assistance.

As a non-nuclear State, Ukraine intends to accede to the 1968 Treaty on the Non-Proliferation of Nuclear Weapons and to sign an appropriate agreement with the International Atomic Energy Agency on safeguards concerning the observance of that Treaty.

Ukraine does not possess and does not manufacture chemical weapons and advocates their universal elimination and prohibition. Ukraine is a party to the Convention on the Prohibition of the Development, Production and Stockpiling of Bacteriological (Biological) and Toxic Weapons and on Their Destruction.

In accordance with the Declaration of the Presidium of the Parliament of Ukraine of 22 November 1991 on the 1990 Treaty on Conventional Armed Forces in Europe, Ukraine regards as binding those provisions of the Treaty concerning all conventional armed forces that are not situated in its territory. The armed forces of Ukraine are subject to that Treaty. The armed forces are being established exclusively to defend the independence, sovereignty, territorial integrity and inviolability of the frontiers of Ukraine and will be of the minimum size required for purely defence purposes.

Ukraine believes that its military potential will also depend on the extent to which its security will be guaranteed by all-European mechanisms.

Ukraine is implementing a programme on the conversion of the defence industry and the retraining of a considerable part of the former Soviet Union's military and technical potential situated in its territory for its social and economic development needs.

Thus, a democratic and independent Ukraine is a tangible and irrefutable reality.

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